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4 Defendant, a Self-Represented Attorney

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8 **UNITED STATES DISTRICT COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10 **WESTERN DIVISION**

11 TODD R.G. HILL,

) **Case No. CV23-1298-JLS(BFM)**

12 Plaintiff,

)
13) **DEFENDANT SPIRO'S REQUEST**
14) **FOR JUDICIAL NOTICE OF**
15) **(1) FEDERAL IMMUNITY LAW**
16) **FOR VOLUNTEERS OF**
17) **NONPROFITS and**
18) **(2) DOCUMENTS SHOWING**
19) **DEFENDANT SPIRO IS**
20) **IMMUNE UNDER FEDERAL**
21) **LAW**

vs.

22)
23)
24)
25)
26)
27)
28)
THE BOARD OF DIRECTORS,
OFFICERS AND AGENTS AND
INDIVIDUALS OF THE PEOPLES
COLLEGE OF LAW ET AL.,

Defendants.

DECLARATION OF IRA SPIRO

Motion Before:
Hon. Magistrate Judge
Brianna Fuller Mircheff

Case Assigned to:
Hon. Josephine L. Staton and
Hon. Magistrate Judge
Brianna Fuller Mircheff

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1 On April 23, 2025, Plaintiff filed what he calls a “Notice of Supplemental
2 Request for Judicial Notice Regarding Defendant Spiro’s Representations of
3 Governance Authority and Factual Knowledge (ECF 276). Some or all of it pertains
4 to immunity of Defendant Spiro **under California law**.

5 However, **Plaintiff fails to take into account the federal immunity statute**
6 **for volunteers of nonprofits, 42 U.S.C. § 14503.**

7 Thus Defendant Spiro requests judicial notice of this federal immunity statute
8 and documents that show he is immune under them from Plaintiff’s two causes of
9 action for negligence.

10 Separately, Defendant Spiro also requests judicial notice of an email from
11 Plaintiff to Defendant Spiro (Exhibit 111 below), written by Plaintiff shortly after
12 Defendant Spiro announced his resignation as dean. It is only two sentences. In the
13 first sentence Plaintiff writes:

14 “*Ira, I cannot in words adequately express my personal gratitude for your hard*
15 *work and dedication to our brilliant cause.*”

16 The date of Plaintiff’s email, January 9, 2021, is quite significant, because it
17 is long after Plaintiff’s Fourth Amended Complaint shows he was aware of
18 supposed wrongdoing he claims occurred at PCL under the leadership of Defendant
19 Spiro as dean. For example, in paragraph 8 of the 4th Am. Compl. he alleges: “Since
20 2020, I have repeatedly requested accurate transcripts and academic records from
21 PCL.” In Exhibit 10 to the pleading, Plaintiff’s chronology (ECF 257, p. 178) he
22 alleges:

23 “*June 2020: Todd Hill passes the First-Year Law Students’ Examination*
24 *(FYLSX). However, PCL provides him with a transcript containing material*
25 *errors in course unit allocations. PCL then fails to timely submit Hill’s*
26 *FYLSX certification and transcript to the California State Bar as required.*
27 *This administrative failure violates State Bar rules.*”

28

1 **A. FEDERAL LAW PROVIDING FOR IMMUNITY FOR VOLUNTEERS**
2 **OF NONPROFITS, 42 U.S.C. § 14503**

3 Following is the federal statute that provides for immunity for volunteers of
4 nonprofits, 42 U.S.C. § 14503. *Comments about various parts of it are in italics.*

5 **42 U.S.C. § 14503** (with emph. added)

6 **(a) Liability protection for volunteers**

7 Except as provided in subsections (b), (c), and (e), **no volunteer of a**
8 **nonprofit organization** or governmental entity **shall be liable for harm**
9 **caused by an act or omission of the volunteer on behalf of the**
10 **organization or entity if—**

11 **(1) the volunteer was acting within the scope of the**
12 **volunteer's responsibilities** in the nonprofit organization or
13 governmental entity at the time of the act or omission;

14 *[The 4th Am. Compl., ¶167, alleges that Defendant Spiro*
15 *breached his responsibilities as to various PCL operations such*
16 *as maintaining records, recognition of Plaintiff's coursework*
17 *and implementing PCL policies.]*

18 **(2) if appropriate or required, the volunteer was properly**
19 **licensed, certified, or authorized by the appropriate authorities for the**
20 **activities or practice in the State in which the harm occurred...**

21 *[There have never been any provisions for licensing, certification*
22 *or authorization of deans of law schools in California. In*
23 *California's regulations governing law schools like PCL, the*
24 *Unaccredited Law School Rules, the only provision on deans is*
25 *in Rule 4.240(D): "Dean and Faculty. The law school must have*
26 *a competent dean or other administrative head and a competent*
27 *faculty that devotes adequate time to administration, instruction,*
28 *and student counseling.]*

(3) the harm was not caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, flagrant indifference to the rights or safety of the individual harmed by the volunteer; and

[Defendant Spiro asserts the immunity against Plaintiff's two negligence causes of action, which of course do not include the types of conduct in paragraph (3) above.]

(4) the harm was not caused by the volunteer operating a motor vehicle, vessel, aircraft, or other vehicle for which the State requires the operator or the owner of the vehicle, craft, or vessel ...

[Plaintiff makes no such allegation]

(b) Liability protection for pilots that fly for public benefit ...

(c) Concerning responsibility of volunteers to organizations and entities
Nothing in this section shall be construed to affect any civil action brought by any nonprofit organization or any governmental entity against any volunteer of such organization or entity.

(d) No effect on liability of organization or entity

Nothing in this section shall be construed to affect the liability of any nonprofit organization or governmental entity with respect to harm caused to any person.

(e) Exceptions to volunteer liability protection

If the laws of a State limit volunteer liability subject to one or more of the following conditions, such conditions **shall not be construed as inconsistent** with this section ...

26 //

27 || N ||

1 (f) Limitation on punitive damages based on actions of volunteers ...

2 [Defendant Spiro asserts the immunity against Plaintiff's two
3 negligence causes of action and no punitive damages are
4 recoverable in negligence causes of action]

5 (g) Exceptions to limitations on liability

6 (1) In general

7 The limitations on the liability of a volunteer under this
8 chapter shall not apply to any misconduct that— [None of the
9 following is alleged by Plaintiff]

10 (A) constitutes a crime of violence ...

11 (B) constitutes a hate crime ...

12 (C) involves a sexual offense ...

13 (D) involves misconduct for which the defendant has been
14 found to have violated a Federal or State civil rights
15 law; or

16 (E) where the defendant was under the influence ... of
17 intoxicating alcohol or any drug ...

18 (2) Rule of construction

19 Nothing in this subsection shall be construed to effect
20 subsection (a)(3) or (f).

21

22 **B. DOCUMENTS SHOWING DEFENDANT SPIRO WAS A**
23 **VOLUNTEER AT ALL TIMES PERTINENT TO THE NEGLIGENCE**
24 **CAUSES OF ACTION (THIRD AND FOURTH).**

25 Attached hereto are the following documents that show that Defendant Spiro
26 was a volunteer for the nonprofit Peoples College of Law during all the years
27 Plaintiff alleges negligence by Defendant Spiro, and thus he is immune from
28 Plaintiff's negligence claims under federal law. Following are the details.

1 **1. Defendant Spiro was Never Paid for his Time or Services for PCL.**

2 Defendant Spiro was never paid for his time or services to Peoples College of
3 Law. That is shown in the following documents for judicial notice

4 a. Exhibit 3 below: The State Bar's official report of its inspection of
5 Peoples College of Law, on page 2, in the next-to-last paragraph. The
6 first two pages of the report were also attached as Exhibit 3 to
7 Defendant Spiro's Motion to Dismiss the Fourth Amended Complaint
8 (ECF 263).

9 b. Exhibit 4 below. PCL's announcement seeking a new dean. It states in
10 the first paragraph that the position is unpaid but "there is a potential
11 for funding in the future. It was also Exhibit 4 to Defendant Spiro's
12 motion to dismiss (ECF 263).

13 c. Exhibit 5 below: Two pages from PCL's tax return for tax
14 year/calendar year 2020, when Defendant Spiro was dean. The second
15 page shows that no compensation was paid to Defendant Spiro. It was
16 also Exhibit 5 to Defendant Spiro's motion to dismiss (ECF 263).

17 d. Exhibit 6 below: The second page of PCL's Profit and Loss statement
18 for September 2018 to August 2019, when Defendant Spiro was dean.
19 Exhibit 6 shows compensation for the administrator only. It was also
20 Exhibit 6 to Defendant Spiro's motion to dismiss. (ECF 263).

21 e. Exhibit AA, the last Exhibit below: Two pages from PCL's tax return
22 for tax year/calendar year 2017, when Defendant Spiro was dean. The
23 second page shows that no compensation was paid to Defendant
24 Spiro. It is partly redacted because of the tax return privilege and the
25 right to privacy.

26 f. *Please note that Defendant Spiro does not have tax returns for Peoples
27 College of Law for other years when he was dean.*

1 **2. Defendant Spiro Was an Unpaid Volunteer Member of the PCL Board of**
2 **Directors from May 22, 2017 through August 30, 2020.**

3 Members of the board of directors of Peoples College of Law were unpaid
4 volunteers. They were never paid for their time or services as board members from
5 2017 to the present, or at any time at all that Defendant Spiro is aware of. That is
6 shown in the exhibits referred to in paragraphs 1.a. through e. above. Defendant
7 Spiro was a volunteer member of the board of directors from May, 22, 2017 through
8 August 30, 2020, as shown by the following documents, which are minutes of the
9 board of directors stating that Defendant Spiro was a member of the board. There
10 was an election of new board members on August 31, 2020, and as I recall I did not
11 run -- I was not elected.

12 a. Exhibit 101, minutes of board meeting of May 22, 2017
13 b. Exhibit 102, first page of minutes of board meeting of Sept. 28, 2017
14 c. Exhibit 103, first page of minutes of board meeting of Dec. 5, 2017
15 d. Exhibit 104, first page of minutes of board meeting of March 19, 2018
16 e. Exhibit 105, first page of minutes of board meeting of Sept. 19, 2019
17 f. Exhibit 106, first page of minutes of board meeting of March 15, 2020
18 g. Exhibit 107, first page of minutes of board meeting of May 17, 2020
19 h. Exhibit 108, first page of minutes of board meeting of Aug. 24, 2020

20

21 **3. Defendant Spiro Was the Unpaid Volunteer Dean of PCL from May 22,**
22 **2017 through August 13, 2021.**

23 Defendant Spiro was the volunteer, unpaid Dean of Peoples College of Law
24 from May 22, 2017 through May 31, 2021. Exhibit 101 shows his election as dean at
25 the board meeting of May 22, 2017 (paragraph 6). Later he agreed to stay on as
26 Dean past May 31, but on July 14, 2021, he gave notice that he was resigning
27 effective August 13, 2021, and that the decision was irreversible. That notice is in an
28 email of July 14, 2021, Exhibit 109.

1 **4. Defendant Spiro Was the Unpaid Volunteer Attorney for PCL after**
2 **August 13, 2021 and through 2022.**

3 Defendant Spiro was the unpaid volunteer attorney for PCL after August 13,
4 2021 and through 2022. For example, on June 8, 2022, Defendant Spiro wrote a
5 letter to the Committee of Bar Examiners, detailing PCL's progress in complying
6 the Bar's recommendations resulting from the Bar's inspection of PCL. Exhibit 110
7 below is the first page of Defendant Spiro's letter, in which he states: "I am the
8 attorney for Peoples College of Law. I was the dean from May 2017 to August
9 2021."

10

11 Dated: April 27, 2025

_____ /s/ _____

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Ira Spiro

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DECLARATION OF IRA SPIRO

2 1. I never received any salary, wages or financial compensation of any type for
3 my work or time as dean or board member or instructor or attorney for Peoples
4 College of Law.

5 2. In fact, I spent a good deal of my own money on expenses of my work for
6 Peoples College of Law. Most was for travel to attend meetings of the State Bar's
7 Committee of Bar Examiners and meetings of the Bar's governing board. About half
8 of those meetings were in San Francisco, although during the pandemic many were
9 by Zoom. Thus, the bulk of my expenses were for airfare and hotels in San
10 Francisco. I never asked for or received reimbursement for any of those expenses.

11 I declare under penalty of perjury under the laws of the State of California
12 that the foregoing is true and correct.

13 | Dated: April 27, 2025

_____ /s/ _____

Ira Spiro

EXHIBIT 3



The State Bar of California

Peoples College of Law Periodic Inspection Report

**Inspection Conducted
Pursuant to Rule 4.244(A) of the
Unaccredited Law School Rules On:**

January 14–16, 2020

Visitation Consultant:

Heather Georgakis,
Educational Standards Consultant

REPORT ON THE PERIODIC INSPECTION OF PEOPLES COLLEGE OF LAW 660 SOUTH BONNIE BRAE STREET, LOS ANGELES, CA 90057

EXECUTIVE SUMMARY AND RECOMMENDATIONS

Introduction

A site inspection of the Peoples College of Law (PCL) was conducted on January 14–16, 2020 by Heather Georgakis, Educational Standards Consultant to the Committee of Bar Examiners (CBE). The school was last inspected in November 2014. The school was found to be compliant with the Rules for Unaccredited Law Schools, as well as the Guidelines for Unaccredited Law Schools at that time, and its registration was renewed.

PCL is an unaccredited, fixed facility school that has been registered as an unaccredited law school since it opened in 1974. The school operates as a nonprofit 501(c)(3) organization and owns its own two-story building in Los Angeles. Founded as a joint effort of the Asian Law Collective, the La Raza National Students Association, the National Conference of Black Lawyers, and the National Lawyers Guild, the school's mission is "to bring legal resources to underrepresented communities and to train legal advocates dedicated to securing progressive social change and justice in society."

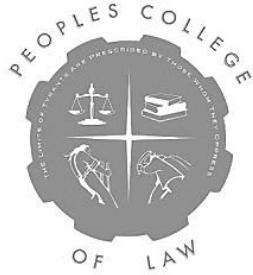
The school offers a four-year, part-time evening program that leads to the Juris Doctor (JD) degree and qualifies graduates to take the California Bar Exam (CBX). Students are required to complete 72 quarter units, including courses in all subjects tested on the CBX. Tuition and fees are \$5,600 per year and the total program cost is \$22,400.

As reported in the 2019 Annual Compliance Report, PCL had a total enrollment of 25 students. Approximately 50 percent of all PCL students have earned a bachelor's degree. Of the 18 students who entered PCL in fall 2019, all were admitted as regular students. In recent years, the school has not admitted special students and has only admitted a few transfer students.

The school has a unique organizational structure. A governing Community Board, which includes six students and nine nonstudents, makes both policy-level and executive-level decisions. Standing committees composed of Board and faculty members handle certain day-to-day functions, such as evaluating applicants and instructors. Historically, the dean and registrar have been part-time volunteers, while the school's only paid employee has been an administrator. The current Administrator, Anna Hawkins, works part-time and reports to the Board. After this inspection, her position was expanded to include the duties of Registrar.

Dean Ira Spiro graduated from Berkeley Law School and is a licensee of the State Bar of California. After teaching at PCL for roughly seven years, he was elected Dean in May 2017, and there was significant turnover within the Board and administration. Since 2017, Dean Spiro has been

EXHIBIT 4



People's College of Law

660 S. Bonnie Brae, L.A., CA 90057 Tel.:

213 483-0083 Fax: 213 483-2981

E-mail: deansearch@peoplescollegeoflaw.edu

"Over 48 Years of Educating People's Lawyers"

July 29, 2022

ATTN: Announcement of Dean Position for the People's College of Law

The People's College of Law seeks an exceptional individual to become the dean of its School of Law. This position is currently an unpaid volunteer position, however, there is potential for funding in the future.

The next dean should be an innovative thinker and approachable leader who welcomes the opportunity to articulate a vision for the growth of the law school that builds on its 48-year history of preparing social justice lawyers.

The People's College of Law, PCL was founded in 1974 as a non-profit 501(c)3 under the name *The Guild Law School*. The school exists to bring legal resources to under-represented communities and to train legal advocates dedicated to securing progressive social change and justice in society.

Centrally located near Los Angeles' famed MacArthur Park, PCL is close to public research universities, close to state and federal courts, major corporate headquarters, and a community historically underrepresented by, and with limited access to, legal representation.

Scope of Work

Reporting to the Executive Committee of our Community Board of Directors and working closely with the school Administrator, the Dean is the School of Law's chief academic, advancement, and administrative officer, with overall responsibility for its **academic programs, operating budget, personnel management, strategic planning, public relations, and fundraising. The Dean is also the School of Law's principal representative to the College, alumni, and the legal community.**

The next dean will be presented with the opportunity not only to propel PCL to higher levels of prominence and distinction, but also to stabilize and grow the school's academic programs.

The Dean's leadership skills will be essential to taking on the following opportunities and challenges:

- Developing and executing a comprehensive and proactive strategic plan for the School of Law that meets the challenges of a highly competitive market and aligns with the broader objectives of the College's strategic plan;
- Nurturing and expanding interdisciplinary relationships between PCL and other College programs;
- Garnering additional private and public resources that will enable the School of Law to make continued advances in its programs and facilities, as well as the caliber of its faculty and students;
- Taking aggressive steps to better anticipate the needs of the external legal community in order to cultivate stronger relationships and forge collaborative partnerships in a city that is experiencing growth and transformation;

- Maintaining and enhancing PCL's strong sense of community among its principal constituents, including faculty, staff, students, alumni, other schools, and College administration;
- Continuously improving student outcomes—including bar passage, job placement, and other quantitative and qualitative measures—and maintaining and enhancing the school's student-centered environment; and
- Advancing the law school's commitment to social justice, access to justice, and equality before the law.

The People's College of Law

The People's College of Law School of Law was officially founded in 1974, making it the oldest law School with a specific focus on social justice in the nation.

Faculty

PCLS's diverse, collegial, and internationally accomplished faculty is currently, and has always been, all-volunteer; there are currently 12 adjunct professors.

PCL alumni and faculty make policy as well as write about it. They are active leaders in national organizations engaged in the study and application of law, such as the American Bar Association, and National Lawyers Guild.

There is a burgeoning, but sophisticated, faculty development process that includes peer and student evaluations, as well as regular faculty workshops focused on teaching.

Students & Alumni

The PCL student body currently consists of approximately 25 students, the majority from non-traditional educational backgrounds prior to attendance at PCL. The quality and diversity of the student body are key components of the educational experience at PCL. The school is proud of the supportive environment it provides to all students, including women, minority students, older students, LGBTQ students, and students from nontraditional backgrounds. Admissions are selective, with an ~40% acceptance rate, and are conducted on a rolling basis.

PCL's alumni serve as judges, commissioners, politicians, and public interest leaders.

A strong network of 120 alumni affords excellent career prospects for PCL's graduates in private practice, academia, business, government, and public interest.

Curriculum

The School of Law offers the Juris Doctor (JD) degree as a four (4) year part-time study program.

As an unaccredited institution, our students must take, and pass, the CalBar's First Year Law Student Examination after completion of their first year; consequently, special course offerings designed to prepare our students for the rigors of the exam are offered during the first year of study.

Unique to PCL

Di Suvero Law Library

The School of Law has recently renovated our library, which houses approximately 2,000 volumes. The library serves as the "laboratory" for the work of both students and faculty and is an important information center for practicing lawyers and for scholars from other disciplines.

A recent 2021 endowment from the Estate of Hank Di Suvero, a PCL founder, paid for the repair of the library roof, damaged by fire a few years ago.

Staff

The School of Law enjoys a highly experienced and dedicated Administrator. A search for a new Administrator is happening concurrently with our search for a new dean.

The Administrator will serve as a valuable resource for the incoming dean.

Qualifications and Characteristics

PCL seeks a visionary dean with exceptional leadership credentials to meet the opportunities and challenges outlined above and to lead the law school into the future. The position requires an individual who can lead effectively and manage a small but complex school in the California regulatory environment.

Candidates will preferably have credentials appropriate for a tenured appointment at the rank of professor.

Leadership

Senior-level experience with responsibility for strategic management of personnel, programs, and resources is strongly desired. Willingness to engage in institutional advancement is critical; demonstrated experience is preferable.

The ideal candidate will provide strategic vision to inspire and lead PCL to a new level of stability and community relevance, leveraging the strengths of PCL's faculty and programs.

The ideal candidate will also demonstrate:

- A commitment to innovation in legal education and a broad knowledge of the legal profession and emerging trends in the practice of law and social justice;
- Strong fundraising skills, including the ability to engage alumni, foundations, the legal community, and other donors in the school's mission;
- The entrepreneurial ability to recognize and develop opportunities to enhance revenues from contracts, grants, non-J.D. programs, and other sources in light of the changing market for legal education;
- The ability to lead fiscally conservative budgeting in conjunction with planned enrollment growth;
- A commitment to fostering the College's core values of diversity and inclusion at PCL and in the legal profession; and
- Outstanding interpersonal skills, leadership skills, emotional intelligence, personal ethics, and professional integrity.

The People's College of Law

Since its founding in 1974, the People's College of Law has established itself as a leader in the field of social justice education.

Applications, Nominations, and Inquiries

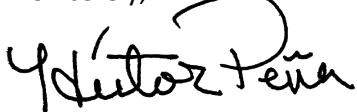
All correspondence, including applications, nominations, and inquiries should be emailed to the Dean

Search Committee c/o deansearch@peoplescollegeoflaw.edu

A complete application will include a letter of interest and a current CV. Candidate materials will be reviewed on an ongoing basis up to the application deadline of August 22, 2022. All correspondence will be held in strict confidence. The anticipated start date is September 1, 2022.

The People's College of Law values equality of opportunity, human dignity, and diversity.

Sincerely,



Héctor Candelario Peña Ramírez, J.D.

(Pronouns: He/Him/His)

President

People's College of Law

660 South Bonnie Brea Street

Los Angeles, CA 90057

(562) 777-6207 (cell)

(213) 483-0083 (main)

www.peoplescollegeoflaw.edu

EXHIBIT 5

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990 for instructions and the latest information.**2020****Open to Public
Inspection****A For the 2020 calendar year, or tax year beginning 09/01, 2020, and ending 08/31, 2021**

B Check if applicable:	C Name of organization THE GUILD LAW SCHOOL	D Employer identification number 95-2901087
<input type="checkbox"/> Address change	Doing business as PEOPLES COLLEGE OF LAW	
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite
<input type="checkbox"/> Initial return	660 S BONNIE BRAE ST	
<input type="checkbox"/> Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code	
<input type="checkbox"/> Amended return	LOS ANGELES CA 90057	
<input type="checkbox"/> Application pending	F Name and address of principal officer: HECTOR C PENA RAMIREZ 660 S BONNIE BRAE ST LOS ANGELES CA 90057	

H(a) Is this a group return for subordinates? Yes NoH(b) Are all subordinates included? Yes No

If "No," attach a list. See instructions

I Tax-exempt status: 501(c)(3) 501(c)() (insert no.) 4947(a)(1) or 527J Website: ► www.peoplescollegeoflaw.edu

H(c) Group exemption number ►

K Form of organization: Corporation Trust Association Other ►

L Year of formation: 1974 M State of legal domicile: CA

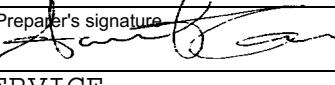
Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDE AN AFFORDABLE LEGAL EDUCATION TO ANYONE WHO MEETS THE CRITERIA OF THE CALIFORNIA STATE BOARD OF EXAMINERS		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5 Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	3
	6 Total number of volunteers (estimate if necessary)	6	30
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	
	9 Program service revenue (Part VIII, line 2g)	Current Year	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	46,827	58,661
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,832	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ►		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	Beginning of Current Year	
	20 Total assets (Part X, line 16)	End of Year	
	21 Total liabilities (Part X, line 26)		
22 Net assets or fund balances. Subtract line 21 from line 20			

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	HECTOR C PENA RAMIREZ	TREASURER
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ALBERTO I GUERRERO		12/13/21	P01702278	
	Firm's name ► EXPERTO TAX SERVICE	Firm's EIN ► 47-3977493			
Firm's address ► 11743 WASHINGTON BLVD WHITTIER CA 90606	Phone no. 888-824-4370				

May the IRS discuss this return with the preparer shown above? See instructions Yes No

SPA For Paperwork Reduction Act Notice, see the separate instructions.

1037 CPTS 0USXX1

Form **990** (2020)

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below solid line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(1) CRISTINA GONZALEZ CHAIR				X					
(2) HECTOR C PENA TREASURER				X					
(3) IRA SPIRO DEAN				X					
(4) TODD HILL SECRETARY				X					
(5) BRIAN GODFREY VICE CHAIR				X					
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									

EXHIBIT 6

PROFIT AND LOSS STATEMENT
September 2018 - August 2019

Staff renumeration and payroll services	
Payroll-Administrator	(34,792.67)
Payroll Taxes -	
Administrator	(6,890.38)
Payroll Services	(1,362.00)
Administrator Health Ins.	
Contribution	(1,400.00)
Taxes: L.A. County Property Taxes	(7,736.05)
Trash	(2,628.88)
Tuition Refunds	(4,233.33)
Utilities	
Water & Power	(6,261.63)
Phone/Internet	(1,621.97)
Water- Drinking	(231.51)

TOTAL EXPENDITURES

TOTAL INCOME

TOTAL EXPENDITURES

NET OPERATING INCOME

(

EXHIBIT 101

**Peoples College of Law
Board of Directors Meeting**

Date: Monday, May 22, 2017
Time: 6:00 p.m.
Place: Peoples College of Law - Lounge

Board Members Present:

1. Anna Hawkins
2. Daniel Diaz
3. Gloria Perez-Stewart
4. Hector Pena
5. Ira Spiro
6. John Cromshow
7. Magda Madrigal
8. Paula Solomon
9. Raffi Alexiantz
10. Sharon Kyle

Others Present

1. David Bouffard
2. David Fertig
3. Dick Price
4. John Duane
5. Jorge Lobos
6. Ken Montenegro
7. Kenny Goni
8. Kevin Breslin
9. Pascual Torres
10. Robert Link
11. Robert Skeels
12. Sandra Verdin
13. Thomas Vojacek

Board Members Absent:

1. Andrew Lopez
2. Bill Maestas
3. Craig Saito
4. Garo Ghazarian
5. Maria C. Vargas-Rodriguez

Call to Order

Sharon Kyle was asked by members present to chair the meeting. The meeting to order at 6:30 p.m. Magda Madrigal served as Acting Secretary for this meeting.

1. Nomination and Election of a Chair of the Board

I. Spiro nominated S. Kyle for Chair of the PCL Board. A. Hawkins seconded the nomination.

For: 10
Against: 0
Abstain: 0

2. Nomination and Election of Vice Chair

J. Cromshow nominated G. Perez-Stewart for Vice Chair of the PCL Board. A. Hawkins seconded the nomination.

For: 10
Against: 0
Abstain: 0

3. Nomination and Election of Secretary of PCL Board

I. Spiro nominated M. Madrigal for Secretary of the PCL Board. G. Perez-Stewart seconded the nomination.

For: 10

Against: 0

Abstain: 0

4. Nomination and Election of PCL Treasurer

J. Cromshow nominated Raffi Alexiantz for Treasurer. Magda seconded the nomination.

For: -10

Against: 0

Abstain: 0

5. Introduction of Roberts' Rules of Order

Discussion took place regarding using Robert's Rules of Order at PCL Board Meetings.

H. Pena made a motion that this item be moved to the next meeting. A. Hawkins seconded the motion.

For: 8

Against: 0

Abstain: 2

6. Nomination and Election of PCL Dean

A. Hawkins nominated I. Spiro as PCL Dean. I. Spiro accepted the nomination on the condition that each board member read the PCL bylaws, become familiar with them, and bring them to every meeting. G. Perez-Stewart seconded the nomination.

For: 10

Against: 0

Abstain: 0

7. Eliminate the Position of "Academic Dean"

Discussion took place regarding the position of "academic dean." It was determined that the Bylaws do not provide for such a position. A. Hawkins moved that the position of "academic dean" be eliminated. H. Pena seconded the motion.

For: 9

Against: 0

Abstain: 1

8. Resignation of Administrator Debra Miller

On May 18, 2017, nine of the 10 Board Members present saw D. Miller tender her letter of resignation to M. Vargas-Rodriguez after the election. R. Alexiantz made a motion to accept D. Miller's resignation. A. Hawkins seconded the motion.

For: 10

Against: 0

Abstain: 0

9. Hiring of New PCL Administrator

J. Cromshow made a motion to hire Thomas Vojacek as the PCL Administrator.

A. Hawkins seconded the motion.

For: 10

Against: 0

Abstain: 0

10. Forming of a Transition Committee

Discussion took place regarding the need to bring together PCL Community Members to help PCL become fully operational after recent events. J. Cromshow made a motion to form an ad hoc Transition Committee consisting of an odd number of members, and which will include at least one community member. A. Hawkins seconded the motion.

For: 9

Against: 0

Abstain: 1

Members will included: Ana Hawkins, Ken Montenegro, David Fertig, Hector Pena, and John Duane.

11. Other PCL Committees

A. Hawkins made a motion to hold nominations for Admissions, Faculty-Curriculum, Finance-Fundraising, Library, and Accountability committees for the next meeting. D. Diaz seconded the motion.

For: 10

Against: 0

Abstain: 0

12. Amendment of PCL Bylaws

I. Spiro made a motion to ratify the unaltered 1993 PCL Bylaws by adding a footer with today's date (May 22, 2017) on the bottom of each page. D. Diaz seconded the motion.

For: 10

Against: 0

Abstain: 0

13. Executive Committee

A. Hawkins made a motion to establish an executive committee consisting of the PCL officers. R. Alexiantz seconded the motion.

For: 10

Against: 0

Abstain: 0

14. Appointment of New Signers to PCL's Bank Account(s)

I. Spiro made a motion that all the PCL officers be authorized to sign PCL checks and other PCL financial instruments, but that all four signatures are not necessary. The motion was seconded by R. Alexiantz.

For: 10
Against: 0
Abstain: 0

15. Future Meeting Times

Discussion took place regarding the best time to hold meetings to accommodate the most number of attendees. This item will be at a future meeting.

16. Amendment of PCL Bylaws

Ira Spiro moved to amend the PCL bylaws as follows (the amendment was distributed in writing to all board members in attendance):

- Section 9.2 is amended to read as follows: "Open nominations shall be held during the month of April. Nominations will not be accepted after the last day of April."
- Section 9.2.b is amended to read as follows: "Notice of nominations must be sent to all members at his or her last known address not less than fifteen (15) days prior to the month of April."
- Section 9.2.e is amended to read as follows: "Election of Community Board Members shall take place at the regularly scheduled May meeting of the Community Board, but in no case shall take place later than the last day of May, of each year. The polls shall remain open for four (4) hours on election day."

R. Alexiantz seconded the motion.

For: 10
Against: 0
Abstain: 0

17. Next Board Meeting

The next Board shall take place on Thursday, May 25, 2017, at 6:00 p.m. at PCL.

18. Adjournment

S. Kyle adjourned the meeting at 8:37 p.m.

Minutes prepared by: Magda Madrigal, Secretary of the Board

EXHIBIT 102

Peoples College of Law Board of Directors Meeting

Date: Thursday, September 28, 2017

Time: 6:30 p.m.

Place: Peoples College of Law

Board Members Present:

1. Sharon Kyle, Chair	1. Dave Fertig
2. Gloria Perez-Stewart, Vice Chair	2. Dick Price
3. Anna Hawkins, Treasurer	3. John Cromshow
4. Magda Madrigal, Secretary	4. John Duane
5. Ira Spiro, Dean	5. Josh Gillens
6. Daniel Diaz	6. Paula Solomon
7. Hector Peña	7. Robert Link
8. Maria C. Vargas-Rodriguez	8. Robert Skeels
9. Bill Maestas	9. Thomas Vojacek, Administrator
10. Andrew Lopez	

Others Present

1. Call to Order

The meeting was called by order at 6:31 p.m.

2 Approval of August 23, 2017 Meeting Minutes

G. Perez-Stewart moved to approve the August 23 Meeting minutes. B. Maestas seconded the motion, which passed unanimously.

3. Moving Committee Reports at Beginning of Meeting

Members made the following motions to amend the Agenda:

1. Move the Committee reports to the beginning of the meeting so students can give their reports and attend class.
2. Move the Administrator's Report to the beginning of the meeting
3. Add Alana Chazan's grievance to the end of the meeting in a Closed Session.

The motions to amend the agenda passed unanimously.

4. Administrator's Report

- There are 26 students. Therefore, estimated revenue from tuition is over \$100K if not more than two drop from first year class, thus the school should be able to break even.
- About \$71,600 current bank account balance.
- Expecting to receive Monday a check for about \$65K from insurance company for fire claim.
- External drive has been set up by our new IT company.
- PCL's bookkeeper recommends we at least consult with a CPA regarding tax

EXHIBIT 103

**Peoples College of Law
Board of Directors Meeting
MINUTES**

December 5, 2017
6:30 p.m.
Peoples College of Law

Date: Tuesday, December 5, 2017

Time: 6:30 p.m.

Place: Peoples College of Law

Board Members Present:

1. Sharon Kyle, Chair
2. Ira Spiro, Dean
3. Magda Madrigal, Secretary
4. Bill Maestas
5. Daniel Diaz
6. Hector Peña
7. Andrew Lopez

Others Present

1. Dave Fertig
2. Dick Price
3. John Cromshow
4. John Duane
5. Kenny Goni
6. Robert D. Skeels
7. Thomas Vojacek, Administrator

Members Absent

8. Gloria Perez-Stewart, Vice Chair
9. Anna Hawkins, Treasurer
10. Maria C. Vargas-Rodriguez

CALLED TO ORDER

The meeting was called to order at 6:45 p.m. by S. Kyle.

Approval of the September 28, 2017 Meeting Minutes

I. Spiro moved to accept the September 28 minutes with two changes:

- Page 3, Item #10: In third bullet paragraph, before the last sentence, insert “John Duane reported that” an appraiser quoted ...
- Item 18, change “following people” to “above people”

W. Maestas seconded the motion. The motion passed

Approval of the October 30, 2017 Meeting Minutes

I. Spiro moved to accept the October 30 Meeting Minutes. D. Diaz seconded the motion, which unanimously passed.

EXHIBIT 104

Peoples College of Law
Minutes for Board of Directors Meeting
March 19, 2018
6:30 p.m.
At Peoples College of Law

Board Members Present	Board Members Excused:
1. Gloria Perez-Stewart	1. Sharon Kyle
2. Ira Spiro	2. Andrew Lopez
3. Anna Hawkins	
4. Magda Madrigal	
5. Bill Maestas	
6. Daniel D. Diaz	
7. David Bouffard	
8. David R. Fertig	
9. Hector Peña	
10. John Duane	
11. Kenny Goñi	
12. Sandino Navarro	
13. Maria Vargas-Rodriguez	

1. Call to Order

Meeting Called to Order by G. Perez-Stewart at 6:30 p.m.

2. Approval of February 19, 2018 Minutes

D. Fertig moves to correct the February 19, 2018 minutes to reflect that A. Lopez was absent and accept the corrected minutes. I. Spiro seconded the motion, which passed unanimously.

3. Administrator's Report

T. Vojacek reported that there is currently \$118,921 in PCL's bank account. All but two students are current with their payment plans. T. Vojacek reported that has been entering information into the PCL's QuickBooks Cloud account and he will meet with bookkeeper in 3 weeks.

Later, the Board went into closed session to discuss T. Vojacek's vacation request.

4. Executive Committee Report

There was no Executive Committee report. However, G. Perez-Stewart asked the Board to consider contracting Sarah Wild as a grant writer. A conference call will take place on March 25, 2018 at 11:00 a.m. for those interested in getting more information. I. Spiro moved to obtain a bid from the grant writer. D. Fertig Seconded the motion which passed unanimously.

EXHIBIT 105

Peoples College of Law
Minutes for Board of Directors Meeting
Saturday, September 19, 2019
At Peoples College of Law

CALL TO ORDER

ATTENDANCE

Members Present:

1. Gloria Perez-Stewart	7. Héctor Peña
2. David Bouffard	8. Anna Hawkins
3. Héctor Sanchez	9. Magda Madrigal
4. Brian Godfrey	10. Robert Wymss
5. Veronica Franco	11. Jessica Viramontes
6. Ira Spiro	12. Gary Silbiger

Members Absent

1. Ada Rajkovic
2. Daniela Garcia
3. John Duane

Others Present: Troy Gilbert, Administrator Liz Tang

NEW BUSINESS

1. Troy Gilbert, Contractor

Troy Gilbert was introduced. He is a licensed construction contractor and friend of Robert Wymss. He is willing to volunteer to help PCL with our building. Héctor Peña reported that the contractor PCL is using on the building is still working on it, but we need to know if all the work is necessary and catch things that the contractor might have missed. Liz Tang stated that there is a need to be more professional, for example people “will not” be doing repairs except a contractor, unless it’s something simple like changing light bulbs. She said PCL is not a collective, and Héctor Peña disagreed.

2. Transcripts

MOTION by Jessica Viramontes, second by Brian Godfrey that PCL charge for transcripts as follows: current students free for first three transcripts, then \$5 per transcript; for graduates and former students not currently enrolled, \$15 per transcript. **PASSED** unanimously.

MOTION by Ira Spiro, second by Jessica Viramontes, that if request is for a transcript on a rush basis, i.e. to be finished in 5 business days from request, then charge for anyone who is subject to a charge per the above motion (anyone but current students), will be \$25 per transcript, but still free for current students. **PASSED** unanimously.

EXHIBIT 106

Peoples College of Law
Minutes of Board of Directors Meeting
Sunday, March 15, 2020
By Conference Call

CALL TO ORDER 11.13 a.m.

ATTENDANCE

Members Present:

- 1. Gloria Perez-Stewart
- 2. Brian Godfrey
- 3. Héctor Peña
- 4. Ira Spiro
- 5. David Bouffard

6. Magda Madrigal

- 7. Robert Wymss
- 8. Gary Silbiger
- 9. Héctor Sanchez
- 10. Anna Hawkins

Members Absent

- 1. Jessica Viramontes
- 2. Ada Rajkovic
- 3. John Duane

Others Present: none

APPROVAL OF MINUTES

Minutes of January 20, 2020, approved, Brian Godfrey, Gloria Perez-Stewart abstained.

Minutes of February 20, 2020, approved, Brian Godfrey, Gloria Perez-Stewart abstained.

1. **Board Election: MOTION** by Ira Spiro, second by Brian Godfrey, to amend bylaws be amended as set forth below (and in an email previously sent to all Board members), **PASSED** unanimously:

The following schedule will apply to the 2020 annual election of Community Board members. This schedule and amendment apply to the 2020 annual election only, not any other election.

March 22, 2020	Notice of Election Process and Call for Nominations to be sent out
March 31, 2020, 6:00 p.m.	Deadline for PCL's receipt of Nominations
April 7, 2020, 6:00 p.m.	Deadline for PCL's receipt of Candidate Statements
April 9, 2020	Candidate Statements to be posted at PCL
April 10, 2020	Notice of Election and Ballots sent to qualified voters
April 24, 2020, 7:00 p.m.	Deadline for PCL's receipt of ballots
April 24, 2020, 7:01 p.m.	Election at PCL

2. **Online Classes:** Ira Spiro explained what he was told in a telephone call with the State Bar's Program Manager for Educational Standards. Natalie Leonard, regarding having PCL classes online rather than in person because of COVID-19. What Ms. Leonard said was emailed to all Board members by Ira Spiro on March 14, 2020. The Board discussed at length whether to have the classes online.

EXHIBIT 107

Peoples College of Law
Minutes of Board of Directors Meeting
Sunday, May 17, 2020
By Conference Call

CALL TO ORDER 11.10 a.m.

ATTENDANCE

Members Present:

1. Héctor Peña	6. Brian Godfrey
2. Gloria Peres Stewart	7. Anna Hawkins
3. Gary Silbiger	8. John Duane
4. Robert Wymss	9. David Bouffard
5. Magda Madrigal	10. Ira Spiro

Members Absent

1. Ada Rajkovic
2. Jessica Viramontes
3. Héctor Sanchez

Others Present: Kevin Clinton, Todd Hill

APPROVAL OF MINUTES

Minutes of April 17, 2020, approved

OLD AND NEW BUSINESS

- 1. Distance Learning School vs Fixed-Facility School:** Some The board discussed some issues concerning whether to petition the State Bar to change PCL's status from Fixed-Facility School to Distance Learning School. Héctor Peña suggested we petition for the same exception obtained by California Desert Trial Academy, a Fixed-Facility School, namely that it can offer much more distance learning than under the normal rules and guidelines for Fixed-Facility Schools. This agenda item was just for discussion for now.

However, PCL's petition to the Bar for permission to have classes online because of COVID-19, actually a request for waiver of the rule requiring 270 hours of in-class instruction per year, requested this only through August 31 of this year, so we will renew our request if we need to have online classes in the fall.

[Later in the week Ira Spiro discussed this idea with Natalie Leonard of State Bar, who pointed out that there were some circumstances about California Desert that were unique, but she did not say we shouldn't petition for the exception.]

- 2. Unpaid Tuition and FYLSX:** The Board discussed that a number of students are behind in paying tuition and accountability fees, and also do not have written agreements with PCL for payment plans, they it is possible that PCL will not certify some students to take the FYLSX. However, the Tuition Committee appointed by the Board at the last meeting is still trying to work with all students who are behind in payments.

EXHIBIT 108

Peoples College of Law
Minutes of Special Board of Directors Meeting
Monday August 24, 2020
By Zoom Meeting

CALL TO ORDER

ATTENDANCE

Members Present:

1. Héctor Peña	5. Ira Spiro
2. Gloria Perez-Stewart	6. Gary Silbiger
3. Magda Madrigal	
4. Brian Godfrey	

Members Absent

1. John Duane
2. Anna Hawkins
3. Héctor Sanchez
4. David Bouffard
5. Jessica Viramontes
6. Robert Wymss

Others Present: EM (applicant for admission), Rod Hunt, Brenda Harrison Young, Dan Kapelovitz

Héctor Peña presided

OLD AND NEW BUSINESS

1. Admission of new students approved by Admissions Committee

MOTION by Magda Madrigal, second by Ira Spiro to admit AMT, **PASSED** unanimously.

MOTION by Magda, second by Ira to admit PLS, **PASSED** unanimously.

MOTION by Magda, second by Ira to admit JAH, **PASSED**, Gary Silbiger abstained

MOTION by Magda, second by Ira to admit JAS, **PASSED**, conditioned on State Bar determination that applicant's undergraduate education is sufficient, Gary Silbiger and Gloria Perez-Stewart abstained.

MOTION by Magda, second by Ira to admit NPU, **PASSED**, Gary Silbiger abstained.

2. New Faculty Member

MOTION by Magda, second by Ira Spiro to approve Pedram Esfandiary as new faculty member, **PASSED**, unanimously.

CLOSED SESSION TO CONSIDER APPEAL BY APPLICANT EM

Applicant spoke and answered questions. He then exited the meeting. Vote on the **APPEAL: DENIED** unanimously.

ADJOURNED

EXHIBIT 109

From: Sent From Populi <sent@populi.co>
Sent: Wednesday, July 14, 2021 9:32 PM
To: Ira Spiro <ira@spirolawcorp.com>
Subject: my resignation as dean

Folks, I hereby resign as Dean. My resignation is irreversible. I will not reconsider it, and I will not postpone the effective date, August 13, 2021, 30 days from now.

I was going to make it effective immediately, but the State Bar requires a dean, so to avoid problems about that, I'm making my resignation effective August 13. But if the Board asks me to make it effective earlier, I will do so.

Therefore, PCL must have a new dean by August 14 (or earlier if the Board asks for my effective date earlier), and PCL should start trying to get a new dean right away, first thing tomorrow, Thursday.

As for committees, effective immediately I hereby resign from all PCL committees I'm a member of. Maybe I can't resign from the Executive Committee, but that committee rarely meets anyway.

I believe so much in the principles of PCL. But I can serve those principles in many other ways, as we all can. I'm doing that already, and now I will have a lot more time to do it in additional ways.

Populi sent this message to 50 recipients

EXHIBIT 110

IRA SPIRO

Attorney at Law

10573 West Pico Blvd. #865, Los Angeles, CA 90064
Telephone (310) 235-2350 - Email ira@spirolawcorp.com

June 8, 2022

Committee of Bar Examiners
State Bar of California

By email to lawschoolregulation@calbar.ca.gov

re: Peoples College of Law

Dear Committee of Bar Examiners:

I write to point out that Peoples College of Law (PCL) is more than 90% in compliance with the mandatory recommendations in the State Bar inspection reports, as I explain below.

In light of this, I urge the Committee to withhold issuing a Notice of Non-compliance.

I am the attorney for Peoples College of Law. I was the dean from May 2017 to August 2021.

Below is an encapsulation of the law school's compliance as shown in its June 3, 2022 Amended Progress Report. (Note that the report would have been submitted earlier, but PCL and I believed that the report we submitted to Bar staff on May 19, 2022 was the Amended Progress Report that the Committee had requested, as described in the Bar's letter of April 8, 2022. However, we acknowledge that May 19 was well after the 30 days specified in the Committee's decision at its March 2022 meeting.)

RECOMMENDED MANDATORY ACTIONS IN 2020 INSPECTION REPORT

1. Guidelines 1.9 and 2.10 - COMPLIANT

(students requests for accommodation)

The Bar's 2020 Inspection Report states: "Subsequent to the inspection, the school adopted a compliant policy" PCL's June 3 Amended Progress Report adds: "Recently Bar staff called to our attention" a problem with a paragraph in the Handbook, and PCL revised it accordingly.

2. Guideline 2.2(B) - COMPLIANT

(refund policies)

The Bar's 2020 Inspection Report states: "Subsequent to the inspection, the school adopted a compliant policy" PCL's June 3 Amended Progress Report adds: "Recently State Bar staff alerted us to a possible problem regarding the provision in the refund policy for pro rata refund" and PCL revised the policy accordingly.

3. Guideline 2.3(B) - COMPLIANT

(removal from Catalog of electives no longer offered)

The Bar's Inspection 2020 Report states: "Subsequent to the inspection, the school updated the course list, deleting two courses that did not meet these criteria, and added the language regarding frequency." PCL's June 3 Amended Progress Report notes that they remain deleted.

4. Guideline 2.3(D) – COMPLIANT, THOUGH PARTIALLY TARDY

EXHIBIT 111

From: Todd Hill <toddryangregoryhill@gmail.com>
Sent: Saturday, January 9, 2021 5:42 PM
To: Ira Spiro <ira@spirolawcorp.com>
Cc: Christina Gonzalez (christina.marin.gonzalez@gmail.com) <christina.marin.gonzalez@gmail.com>;
Gloria Perez-Stewart (gloriaperez@gmail.com) <gloriaperez@gmail.com>; Hector PENA
(hectorpena@ucla.edu) <hectorpena@ucla.edu>
Subject: Re: FW: resignation

Ira,

I cannot in words adequately express my personal gratitude for your hard work and dedication to our brilliant cause.

I am a little overwhelmed at the moment, but I will reach out in the next week or so as certain personal issues I am trying to manage resolve themselves.

Sincerely,

Todd

EXHIBIT AA

Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

► Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990 for instructions and the latest information.

2017

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceA For the 2017 calendar year, or tax year beginning **09/01/2017** and ending **08/31/2018**

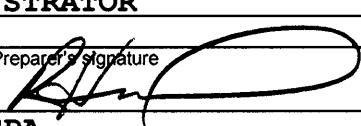
B Check if applicable:	C Name of organization THE GUILD LAW SCHOOL	D Employer identification number 95-2901087
<input type="checkbox"/> Address change	Doing business as PEOPLES COLLEGE OF LAW	E Telephone number (213) 483-0083
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) 660 S BONNIE BRAE ST	Room/suite
<input type="checkbox"/> Initial return	City or town, state or province, country, and ZIP or foreign postal code LOS ANGELES, CA 90057	
<input type="checkbox"/> Final return/terminated	F Name and address of principal officer: JOHN DUANE 660 S BONNIE BRAE ST LOS ANGELES, CA 90057	
<input type="checkbox"/> Amended return	G Gross receipts \$ 215,822.	
<input type="checkbox"/> Application pending	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
J Website: ► peoplescollegeoflaw.edu		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation: 1974
M State of legal domicile: CA		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Provide an affordable legal education to anyone who meets the criteria of the California State Board of Examiners.	
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
Revenue	3 Number of voting members of the governing body (Part VI, line 1a)	3 5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 5
Expenses	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5 0
	6 Total number of volunteers (estimate if necessary)	6 0
Net Assets or Fund Balances	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0.
	b Net unrelated business taxable income from Form 990-T, line 34	7b 0.
		Prior Year
8 Contributions and grants (Part VIII, line 1h)		X55X X40X
9 Program service revenue (Part VIII, line 2g)		X85X X22X
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		30X X00X
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		X0X X50X
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)		185 X749 X 215X X22X
		Current Year
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25) ►		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		M0X X00X
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		M0X X00X
19 Revenue less expenses. Subtract line 18 from line 12		M0X X00X
		Beginning of Current Year
20 Total assets (Part X, line 16)		M0X X00X
21 Total liabilities (Part X, line 26)		M0X X00X
22 Net assets or fund balances. Subtract line 21 from line 20		M0X X00X
		End of Year

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	►	Signature of officer	Date
	►	ADMINISTRATOR	
Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	ROBERT L HAMMOND		7/7/19
	Firm's name ► BOB HAMMOND, CPA		Check <input checked="" type="checkbox"/> if self-employed
	Firm's address ► PO Box 92375 PASADENA, CA 91109		PTIN P00033976
		Firm's EIN ►	
		Phone no. (626) 786-4129	

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated	Former		
(1) JOHN DUANE INTERIM ADMIN					X					
(2) GLORIA PEREZ-STEWART CHAIR					X					
(3) HECTOR PENA VICE CHAIR					X					
(4) IRA SPIRO DEAN					X					
(5) DAVID BOUFFARD TREASURER					X					
(6) DANIELA GARCIA SECRETARY					X					
(7) THOMAS VOJACEK PRIOR ADMINISTRATOR	40				X				37,080.	
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

PROOF OF SERVICE
STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I reside in the State of California, County of Los Angeles. I am over the age of 18 and not a party to this lawsuit. My business address is 10573 West Pico Blvd. #865, Los Angeles, CA 90064.

On the date set forth below, I served the document described as **DEFENDANT SPIRO'S REQUEST FOR JUDICIAL NOTICE OF FEDERAL IMMUNITY LAW FOR VOLUNTEERS OF NONPROFITS and (2) DOCUMENTS SHOWING DEFENDANT SPIRO IS IMMUNE UNDER FEDERAL AND CALIFORNIA LAW** on the interested parties in this action by placing: [] the original [xx] true copies thereof enclosed in sealed envelopes, addressed as follows to interested parties as follows (or as stated on the attached service list):

Todd R.G. Hill
119 Vine Street
Belton, TX 76513

[X] **BY MAIL:** I deposited the envelope(s), with postage prepaid, in the United States Mail (United States Postal Service) at Los Angeles, California.

[X] **BY MAIL PER BUSINESS PRACTICES:** I placed the document(s) in a sealed envelope for collection and mailing following ordinary business practices. I am readily familiar with this business' practice for collection and processing of correspondence for mailing with the U.S. Postal Service. Under that practice, the envelopes are deposited with the U.S. Postal Service that same day in the ordinary course of business with postage thereon fully prepaid at Los Angeles, California.

[] **BY ELECTRONIC TRANSMISSION:** On the date set forth below I caused to be transmitted the document(s) listed above on the parties listed herein at their most recent known e-mail address(s) or e-mail of record in this action before 6:00 p.m. I hereby certify that this document was served from Los Angeles, California.

[] **BY PERSONAL SERVICE:** I delivered the document, enclosed in a sealed envelope, by hand to the offices of the addressee(s) named herein.

[] **BY OVERNIGHT DELIVERY:** I am "readily familiar" with this firm's practice of collection and processing correspondence for overnight delivery. Under that practice, overnight packages are enclosed in a sealed envelope with a packing slip attached thereto fully prepaid. The packages are picked up by the carrier at our offices or delivered by our office to a designated collection site.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed April 27, 2025 at Los Angeles, California.

Ira Spiro
Type or Print Name

/s/

Signature